

State of California
BOARD OF EQUALIZATION

EMERGENCY TELEPHONE SURCHARGE REGULATIONS

Regulation 2421. REGISTRATION.

Reference: Section 41040, Revenue and Taxation Code.

Every service supplier supplying intrastate telephone communication service to any service user in this state shall register with the Board upon a form prescribed by the Board and shall set forth the name under which it transacts or intends to transact business, the principal office address and the mailing address of the service supplier, and such other information as the Board may require. The registration form shall be signed by the owner, a general partner, or a responsible officer of the corporation, as the case may be.

History: Adopted April 6, 1977, effective July 1, 1977.